



Franklin County, Ohio
Annual
Financial Report
For the Year Ended December 31, 2017

Clarence E. Mingo, II
Franklin County Auditor





The Umbrella Girl

Bert Stevens, village resident, describes the history of Schiller Park's Umbrella Girl as one of intrigue and urban legend. In 1872, Schiller Park's superintendent, Capt. J.L. Stelzig, had the city purchase Canova's statue, Hebe, to be placed just south of the brick cottage at City Park and Stewart. Hebe, the goddess of youth, was installed in a handsome basin as a drinking fountain offering very "quaint-looking" tin cups for park visitors to fill with her "elixir of youth and virtue."

In the 1920's, her role changed. A copper umbrella was "jerry-rigged" with wires to shield her from the newly plumbed rain which continuously flowed down her umbrella while she again offered solace to park visitors from her new vantage-point in the center of a shallow pond.

During the early 1950's, her role dramatically changed. The umbrella girl vacated the pond, not by choice, and became Schiller Park's "missing umbrella girl." Even though searches were launched, newspaper appeals written and her story repeated countless times, her disappearance has remained a mystery.

While the legend of her mysterious disappearance grew, so did villagers' dreams of a new umbrella girl. Enter Joan Wobst, Columbus sculptor, who when approached by Janet Druen, offered to sculpt and donate to the German Village Society her version of an umbrella girl. And with that act of love, a new and exciting chapter of Schiller Park's history began.

The chapter unfolds with Joan's vision of a young German girl rather than the goddess Hebe. Her model – her daughter Andi; her point of reference – Schiller Park's German legacy; her inspiration – a village that cared. As Joan gave substance and meaning to hunks of clay, an endearing young girl emerged, clad in a dirndle and carrying her shoes while holding an umbrella.

Meanwhile Phil Kientz, a village native, designed her home. The pond's octagonal shape is her umbrella in reverse; the buff coloring of the sandstone complements both the bronze of the statue and other architectural elements in the park; the design carved into the stone panels is reflective of an early architectural motif found in many doors and cornices throughout the village.

The Umbrella Girl fountain and the Grace Highfield Memorial Garden were dedicated on Sunday, October 13, 1996.

Cover photo taken by Brian Katz

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Message from Auditor Mingo

As Franklin County's Chief Financial Officer, I remain committed to providing you with ready access to reliable information. The Annual Financial Report is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report (PAFR) for the year ended December 31, 2017, presents an overview of the County's finances. The PAFR focuses on governmental activities, and is not as detailed as our Comprehensive Annual Financial Report (CAFR). The CAFR contains full financial statements and note disclosures for all activities, funds, and component units, prepared in accordance with Generally Accepted Accounting Principles (GAAP). The information presented in the PAFR has been derived from the 2017 and 2016 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unmodified "clean" opinions. The schedules shown in the PAFR are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.



I encourage you to explore our website at www.FranklinCountyAuditor.com, where you will find the PAFR and CAFR and a wide array of county data including the County's financial position, sources of revenue, a breakdown of the County's spending, debt and a sample tax bill along with forms and applications. To obtain a copy of the PAFR or CAFR please visit the website. To obtain a copy in printed form; contact The Franklin County Auditor's Office, Fiscal Services Division at (614) 525-7520, or write us at 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. You may also e-mail me or my staff with your comments concerning this report, or any other aspect of the operations of the County Auditor's Office.

Sincerely,

A handwritten signature in black ink that reads "Clarence".

Clarence E. Mingo, II
Franklin County Auditor
ClarenceMingo@FranklinCountyOhio.gov

Government Finance Officers Association Awards

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2016. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

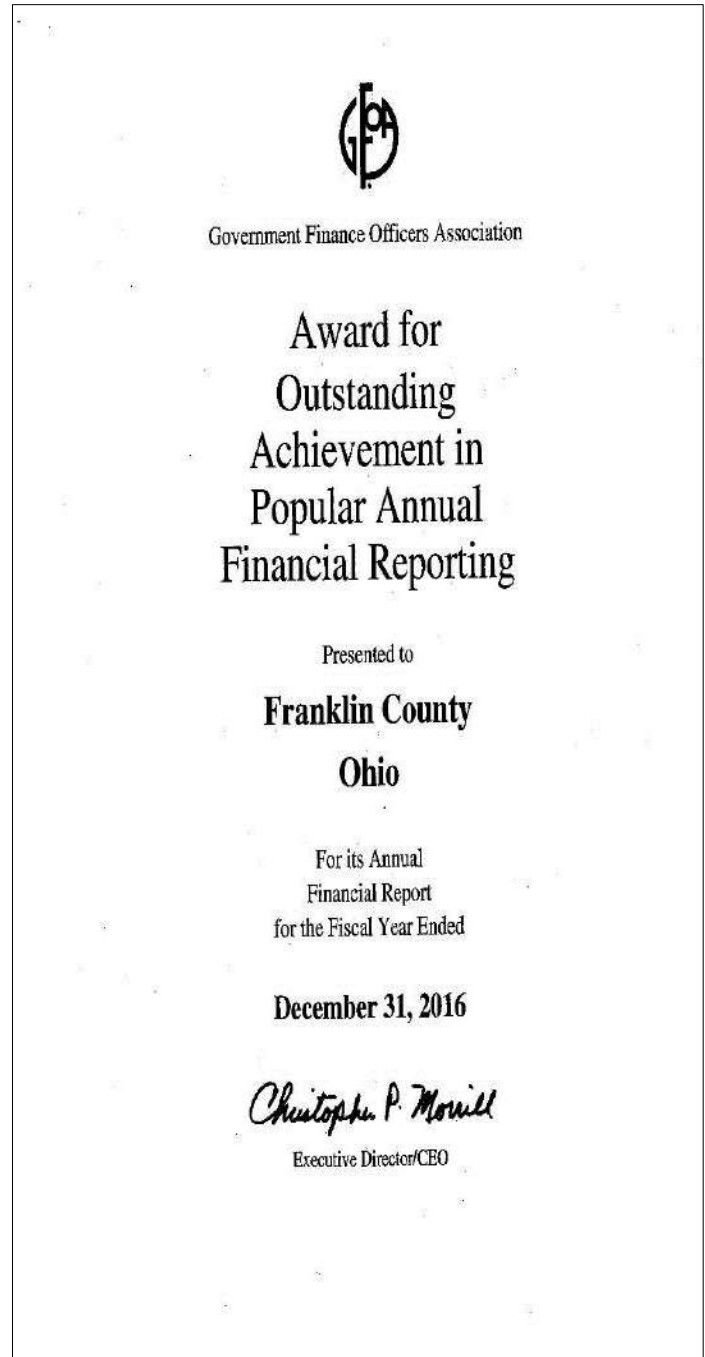
In order to receive an Award for Outstanding Achievement in Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last twenty-two years (fiscal years ended 1995-2016). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2016, from which information on pages 4, 5, 6, 7 and 11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

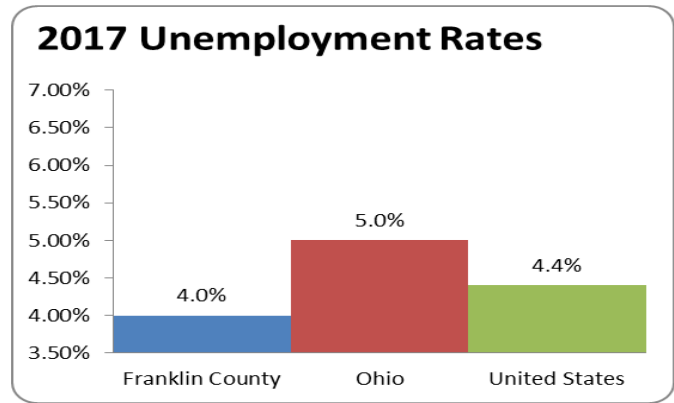
A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last thirty-four years (fiscal years ended 1983-2016). We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting our CAFR for the current year to the GFOA.



Economic Outlook & Benchmarks

Franklin County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. The County's largest employers represent government, education, retail trade, finance and health care.

The diversity of business sectors helps the region weather economic fluctuations. The County's 2017 average unemployment rate remained unchanged at 4.0 percent from 2016. The County's unemployment rate is below the state and national average.



Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JP Morgan Chase, Ohio Health, Nationwide and the Kroger Company.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2016 educational attainment data published by the U. S. Census Bureau, 90.4 percent of County residents' ages 25 and older have graduated from high school, and 38.4 percent have completed four or more years of college.

The total value of new construction was \$913 million in 2017. In comparison, 2016 total new construction was \$1.0 billion. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2017 resulted in an increase in real property values.

County Comparisons

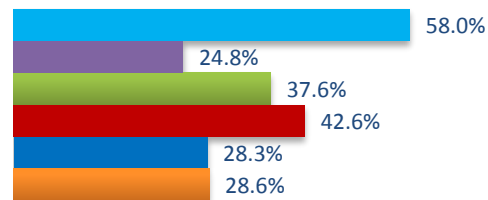
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county CAFR's, focusing on governmental activities as reported in the government-wide statements of net position and statements of activities.

Statistics

County	Seat	Population
Franklin	Columbus	1,291,981
Cuyahoga	Cleveland	1,249,352
Hamilton	Cincinnati	809,099
Montgomery	Dayton	531,239
Lucas	Toledo	430,887
Summit	Akron	540,300

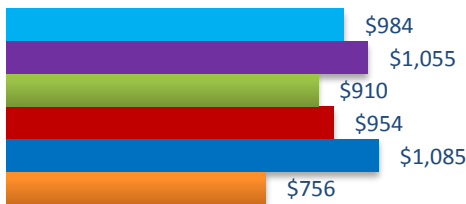
Net Position as a Percentage of Expenses

This ratio illustrates each county's ability to support operations without considering operating revenue.



Revenues per Capita*

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



Expenses per Capita*

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



*per capita – by or for each individual person

County Financial Position

The County's financial statements distinguish governmental activities that are principally supported by taxes and intergovernmental revenues (entitlements, shared revenues, and grants) from business-type activities that cover their costs through user fees and charges and from component units for which the County is financially accountable. This report contains only information related to the County's governmental activities. Please refer to the County's 2017 CAFR for information on business-type activities and component units.

Assets provide financial benefits to the County. Cash and investments are comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. Property taxes receivable represents delinquent, real property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. Capital assets are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation. Deferred outflows of resources represent a consumption of the County's net position that applies to future periods and consists primarily of pension.

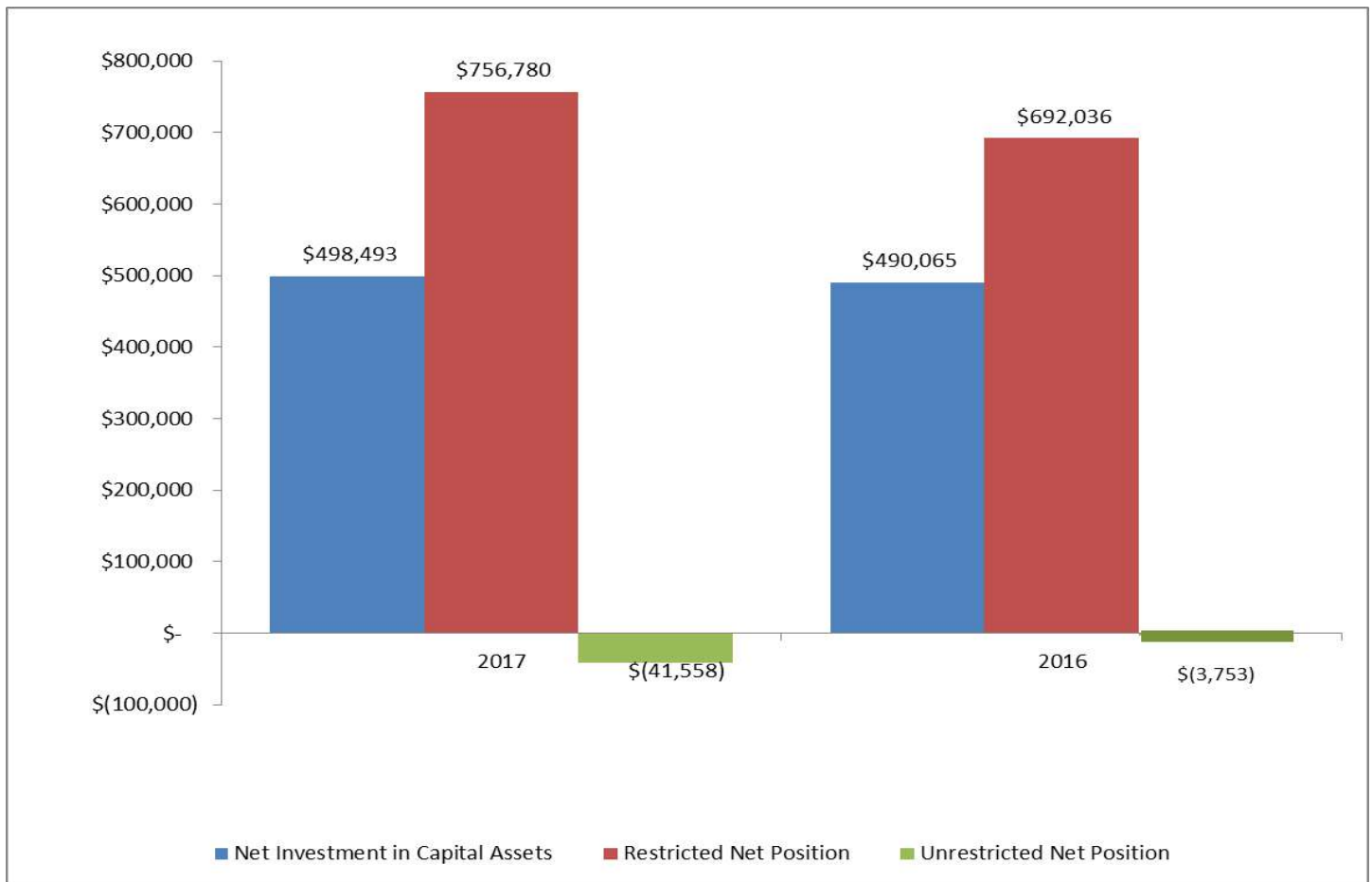
Liabilities place a financial burden on the County. Unearned revenue represents grants received before eligibility requirements have been met. Long-term debt represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. Other long-term liabilities include compensated absences and workers' compensation. Deferred inflows of resources represent an acquisition of net position that applies to a future period (i.e., property taxes levied to finance 2018 operations).

Net Position Governmental Activities (AMOUNTS IN 000's)

	2017	2016	% Change
Cash and investments	\$ 1,018,354	\$ 917,918	10.9%
Property taxes receivable, net	407,628	413,276	-1.4%
Other assets	228,561	224,670	1.7%
Capital assets, net	788,161	783,838	0.6%
Total assets	2,442,704	2,339,702	4.4%
Deferred outflows of resources	244,545	183,681	33.1%
Accounts payable and other liabilities	82,623	74,937	10.3%
Unearned revenue	4,572	4,793	-4.6%
Long-term debt	308,198	577,788	-46.7%
Other long-term liabilities	633,065	255,545	147.7%
Total liabilities	1,028,458	913,063	12.6%
Deferred inflows of resources	445,076	431,972	3.0%
Net Investment in capital assets	498,493	490,065	1.7%
Restricted	756,780	692,036	9.4%
Unrestricted (deficit)	(41,558)	(3,753)	-1007.3%
Total net position	\$ 1,213,715	\$ 1,178,348	3.0%

Financial Analysis

Net Position Governmental Activities (AMOUNTS IN 000'S)



Net position represents the difference between assets and deferred outflows, and liabilities and deferred inflows. Net Investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net position may serve as a useful indicator of the County's financial position. The County's assets and deferred outflows exceeded its liabilities and deferred inflows by \$1.214 billion in governmental activities at the close of 2017. Compared with 2016, net position increased by \$35.4 million or 3.0%.

Net investment in capital assets - A large portion of the net position (\$498.5 million or 41.1%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See page 11 for more detailed information about the long-term debt of the County.

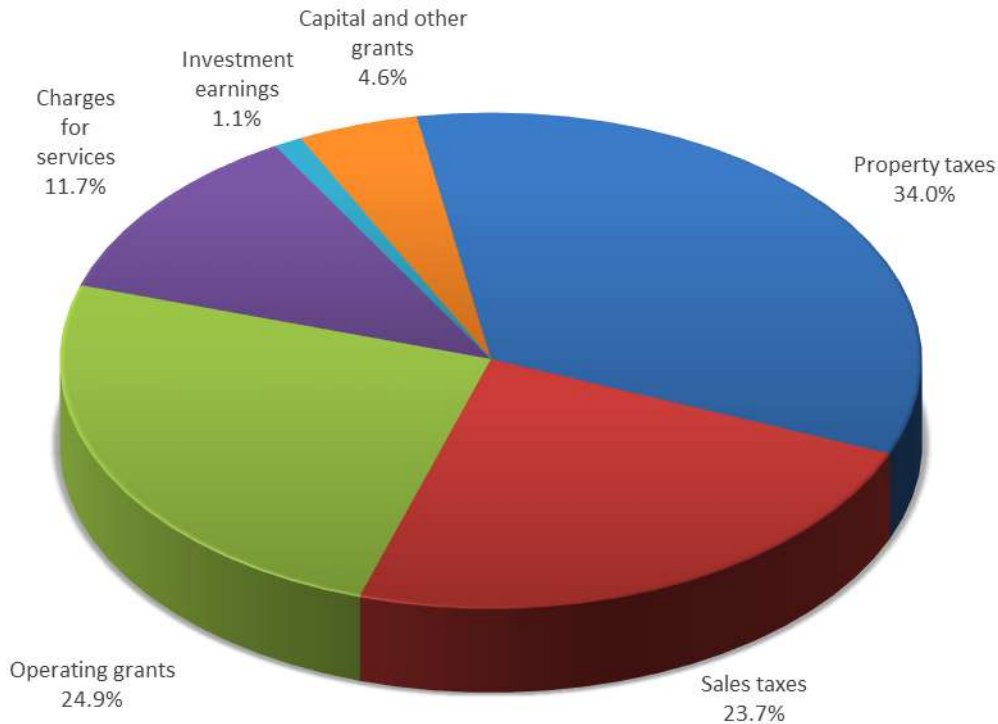
Restricted net position - An additional portion of the net position (\$756.8 million or 62.4%) represents resources that are subject to external or legal restrictions on how they may be used.

Unrestricted net position (deficit) - The remaining balance of net position (a deficit of \$41.6 million or -3.4%) is unrestricted and may be used to meet the County's ongoing obligations.

Dollars In...

The revenues presented here are reported as governmental activities in the 2017 CAFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The pie chart depicts revenues by source as a percent of the total revenue. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

Revenues - Governmental Activities \$1,271,806,000



(AMOUNTS IN 000's)

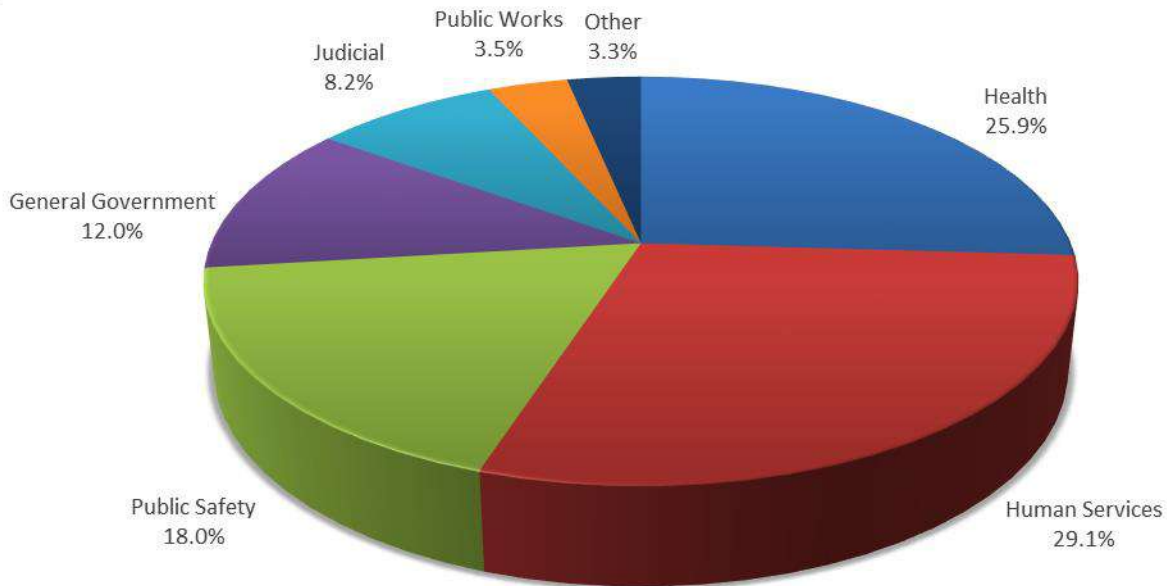
	2017	2016	\$ Change	% Change
Property taxes	\$ 432,415	\$ 420,199	\$ 12,216	2.9%
Sales taxes	301,223	308,532	(7,309)	-2.4%
Operating grants	316,964	314,570	2,394	0.8%
Charges for services	149,688	141,618	8,070	5.7%
Investment earnings	13,578	8,324	5,254	63.1%
Capital and other grants	57,938	43,202	14,736	34.1%
Total	\$ 1,271,806	\$ 1,236,445	\$ 35,361	2.9%

Sales tax revenue decreased by \$7.3 million as a result of lost sales tax revenue on certain Medicare costs. Operating and Capital grants increased for the County by \$2.4 million and 14.7 million, respectively, resulting from increases in funding. Capital grants differ from operating grants in that they are used exclusively to purchase or acquire capital assets. Charges for services increased by \$8.0 million due to increased rates and services provided.

Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart below depicts expenses by function as a percent of total expenses for the year ended December 31, 2017. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function, and the increases (decreases) in relation to prior year amounts.

Expenses- Governmental Activities
\$1,233,563,000



(AMOUNTS IN 000's)

	<u>2017</u>	<u>2016</u>	<u>\$ Change</u>	<u>% Change</u>
Health	\$ 320,021	\$ 327,823	\$ (7,802)	-2.4%
Human Services	358,759	329,445	29,314	8.9%
Public Safety	222,627	192,569	30,058	15.6%
General Government	147,052	159,341	(12,289)	-7.7%
Judicial	101,206	89,992	11,214	12.5%
Public Works	43,627	49,468	(5,841)	-11.8%
Other	40,271	43,572	(3,301)	-7.6%
Total	<u>\$ 1,233,563</u>	<u>\$ 1,192,210</u>	<u>\$ 41,353</u>	<u>3.5%</u>

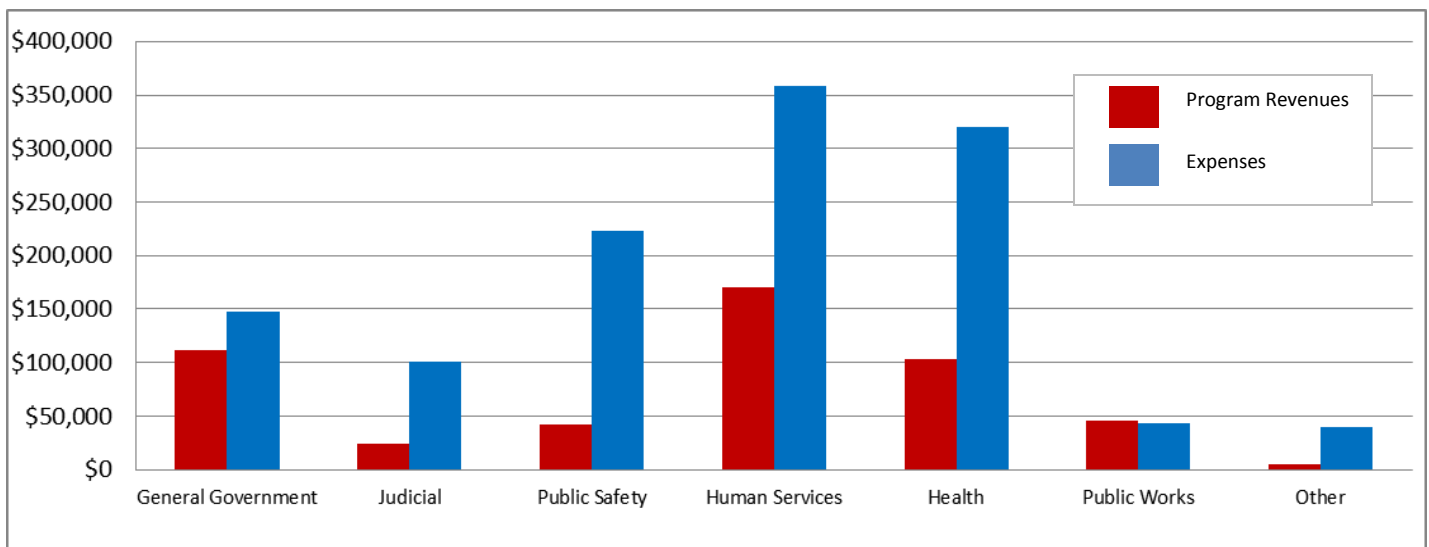
Expenses for public safety, human services, and judicial functions increased to correspond with increased revenues and demand for services. General government expenses decreased primarily as a result of the loss of sales tax revenue on certain Medicare cost.

County Programs

The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, and road and bridge maintenance. The County also operates two public parking garages and several water supply and sewage treatment systems.

The chart below presents a comparison between direct expense and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Expenses and Program Revenues – Governmental Activities
(Amounts in 000's)



Operating and capital grants received from other governmental entities are often restricted for specific purposes. During 2017, the County recorded \$317.0 million in operating grants and \$34.6 million in capital grants combined, this is 27.6% of total governmental revenues. The major recipients of operating grants were; the Children Services Board (\$75.1 million), Public Assistance (\$76.0 million), and the Board of Developmental Disabilities (\$65.2 million).

Direct charges to users of governmental services, another type of program revenue, made up \$149.7 million or 11.8% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

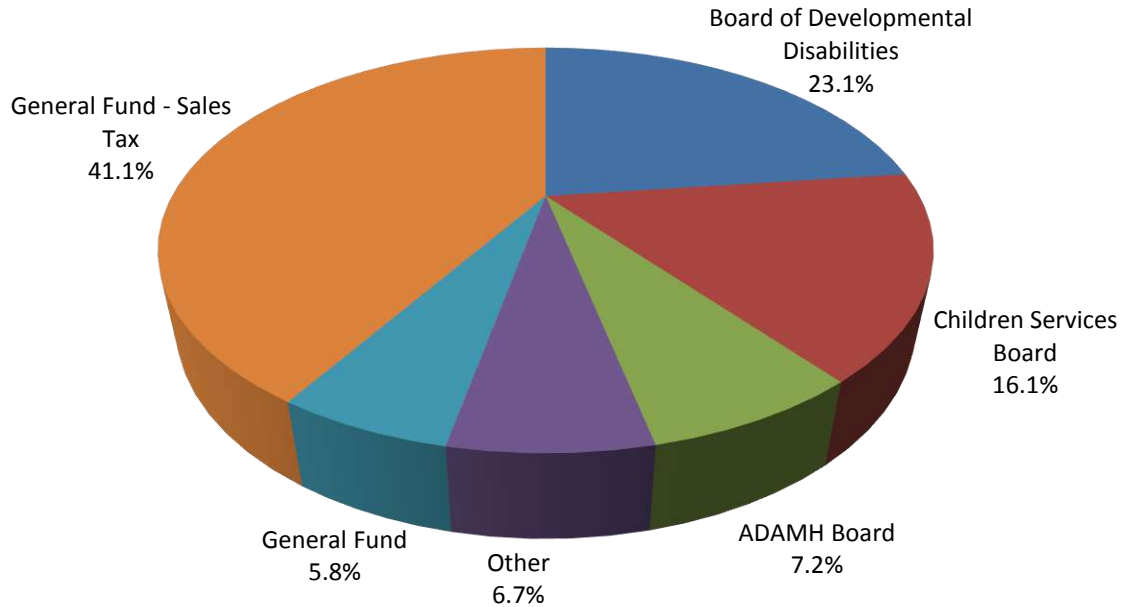
On the expense side, the largest activity in 2017 was human services, accounting for \$358.8 million or 29.1% of the total expenses for governmental activities. The major provider of human services activities is Job and Family Services. The health services program accounted for \$320.0 million or 25.9% of total governmental expenses. The major providers of health activities are Board of Developmental Disabilities and the ADAMH Board.

The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2017, the total general government expenses were \$147.0 million or 11.9% of the County's total governmental expenses.

Taxes

During 2017, the General Fund and County agencies received \$733.6 million in tax revenues. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax. The General Fund is the primary operating fund of the County and is available for any purpose as permitted by state law.

Taxes \$733,638,000



Property tax revenue account for \$432.4 million or 34.0% of total revenues for governmental activities. Property tax revenues increased by \$12.2 million compared to calendar year 2016. A contributing factor was an increase in property tax values and development in the County. The major recipient of property tax revenues are the Board of Developmental Disabilities, the Children Services Board, the ADAMH Board, and the General Fund. Another major component of general revenues is sales tax, which totaled \$301.2 million. This reflects a decrease of \$7.3 million compared to the prior year. During 2017, the 7.50% sales tax collected by the State on sales made in Franklin County was split as follows: 5.75% for the State of Ohio; 1.25% for the County General Fund; and .5% for the Central Ohio Transit Authority (COTA).

Real Estate Taxes* on a \$100,000 Owner-Occupied Home or a Business City of Columbus / Columbus School District

Tax Recipient	Home	Business
Columbus City Schools	\$1,605.56	\$2,058.49
Board of Developmental Disabilities	217.90	227.97
Children Services	151.22	162.84
City of Columbus	109.90	109.90
ADAMH Board	87.63	91.17
County General Fund	68.48	71.65
Columbus Public Library	51.45	51.45
Office on Aging	54.51	56.99
Zoological Park	23.35	24.43
Metro Parks	21.71	24.43
Total	\$2,391.71	\$2,879.32

*Taxes based on 2017 rates, to be distributed in 2018

Major Initiatives

The County has undertaken projects for construction of key community assets, including:

The County entered into a Lease-Purchase Agreement for land located at 1700 Morse Road, Columbus, Ohio. The premises contains 98,547 square feet of space within the single-story office, and is occupied by the Board of Elections and the County's Print Shop. In addition to covering the cost of tenant improvements, the lease included annual payments of \$507,516 in 2015 and \$517,363 in 2016 with the option to purchase the facility in 2017 for \$7,508,331. The County purchased the facility in October 2017 with a portion of the proceeds from the Various Purpose Improvement and Refunding General Obligation Bonds, Series 2016 (Limited Tax)(Tax-Exempt) dated December 28, 2016.

Several infrastructure improvements were completed in 2017, including improvements on Audrey Road with expenditures totaling about \$200,000; the bridge rehabilitation at Big Run Road over Big Run with expenditures totaling about \$660,000; Hamilton Road improvements with expenditures totaling about \$10.9 million; the Melrose Avenue and Lamont Avenue drainage improvement project with expenditures totaling about \$580,000; the Multiple Bridge Repair program with expenditures totaling about \$700,000; the Riggins Road extension with expenditures totaling about \$9.5 million; and the bridge rehabilitation at Smothers Road over Hoover Reservoir with expenditures totaling about \$3.4 million.

Phase 2 of the Sanitary Sewer Study was completed. The data is being evaluated by staff for prioritization in 2018 of repairs and/or replacements of sanitary sewers. The Mon-E-Bak – Brown Road East Sanitary Sewer Rectification project was largely completed in 2017. Final closeout is expected in June 2018. On the other hand, the Connection Phase of this project has been initialized. A funded assistance program has identified eighty-eight homes to be connected and it is expected that these homes will be connected by the end of 2018. Note that all non-assisted homes will be given until December 2019 to connect. The partnership with the Ohio Department of Transportation for the water main replacement on Broad Street also has been completed in 2017.

The County received bond proceeds in 2016 in the amount of \$4.0 million to support the County parking facilities. In 2017, the following permanent improvements were completed: installation of charging stations located at Fleet Management, the Mound Street Surface Lot and the Front Street and Fulton Street Parking Garages; installation of Code Blue systems at the Front Street and Fulton Street Parking Garages; replacement of security cameras at the Front Street and Fulton Street Parking Garages; and painting improvements to the Front Street and Fulton Street Parking Garages. Such improvements will extend the useful life of these facilities by fifteen years.

These projects have been at least partially funded through long-term debt.

With respect to future capital improvements, the County anticipates that additional Correctional Center space will be needed based on the condition of the current facilities and forecasted population growth for the County over the next several years. At this time, the estimated costs for planning and construction of the new Correctional Center is projected at approximately \$360 million. Planning and design for the facility is currently ongoing. Additionally, the County Coroner's morgue and laboratory facilities are expected to be replaced by calendar year 2020 at an estimated cost of \$40 million. The County is using the proceeds from the temporary increase in the County's sales tax rate of one quarter of one percent. At the end of 2017, \$144 million has been allocated towards this initiative. The County anticipates issuing bonds in 2018 in the amount of \$200 million for the completion of the Correctional Center.

In 2017, the Franklin County Auditor's Office continued to promote the Homestead Tax Exemption. The Homestead Exemption provides a reduction in property taxes to qualified senior or disabled citizens on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$25,000 of the market value of an eligible taxpayer's homestead. For example, if a home's market value is \$100,000, the home would be taxed as if it were worth \$75,000. Qualifying disabled veterans may receive a reduction of up to \$50,000 of the market value of their homestead. More than 60,000 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$38.6 million in 2017. The average savings to someone who qualifies for this break is around \$600 annually.

Long-term Activity

Capital assets - The amount reported in the financial statements for governmental activity capital assets increased from \$783.8 to \$788.1 million, a net increase of \$4.3 million in calendar year 2017. The increase was primarily in buildings and improvements, from purchase of a facility for the Board of Elections. The investment in capital assets for governmental activities at December 31, 2017 and 2016, net of accumulated depreciation, is shown in the table to the right.

Long-term debt - During 2017, no general obligation debt or special obligation debt was issued for Governmental Activities. Special obligation debt is guaranteed repayment solely from the revenues generated by specific revenue

generating sources or projects associated with the purpose of the special obligation debt, rather than from tax revenues. In contrast general obligation debt is backed by the full faith and credit of the County to use legally available resources with the belief that the County will be able to pay the obligation through taxation or revenue. Assets are usually not used as collateral for general obligation debt. Since 1993, the County has enjoyed a "triple A" credit rating, the highest rating possible, which was reaffirmed by Moody's Investor Service and Standard and Poor's in May 2018. All of the County's debt is unvoted and within legal debt limitations. The table below shows the changes in long term debt serviced by governmental activities during 2017.

(AMOUNTS IN 000's)

	2017	2016
Land	\$ 66,780	\$ 66,708
Buildings and improvements	458,554	448,514
Infrastructure	172,285	172,737
Machinery and equipment	41,192	42,710
Construction in progress	49,350	53,169
	<u>\$ 788,161</u>	<u>\$ 783,838</u>

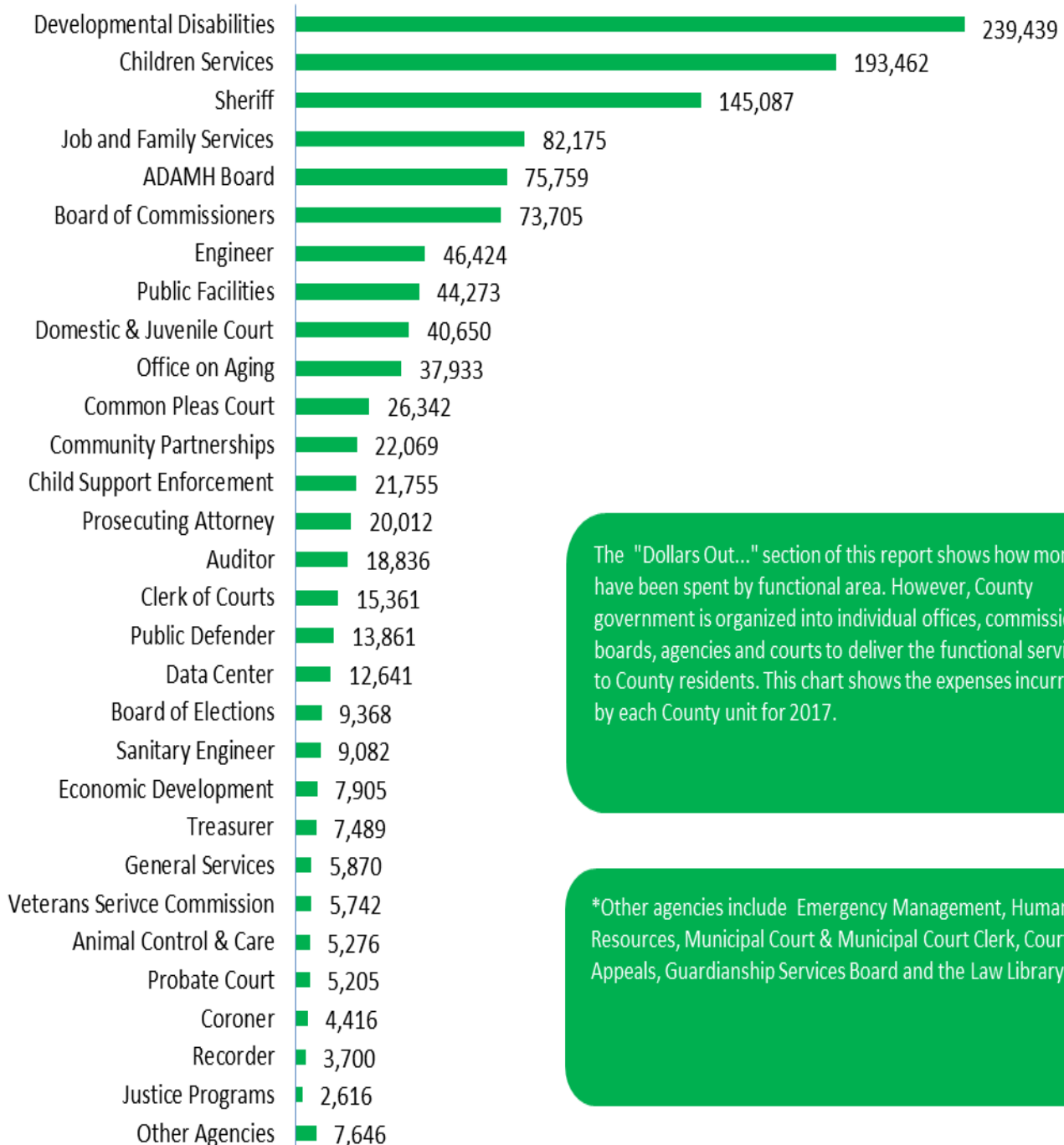
(AMOUNTS IN 000's)

Long-term Debt	Beginning	Additions	Reductions	Ending
General obligation bonds and notes:				
Series 2007 Road Improvements	640	-	(640)	-
Series 2007 Courthouse Project	2,035	-	(2,035)	-
Series 2007 Animal Shelter Project	410	-	(410)	-
Series 2009 Government Center	1,865	-	(920)	945
Series 2009 Refunding	23,025	-	(5,490)	17,535
Series 2010 Animal Shelter	4,205	-	-	4,205
Series 2010 Government Center	2,270	-	-	2,270
Series 2010-2 Hall of Justice	2,170	-	-	2,170
Series 2013 Hall of Justice	32,580	-	(1,660)	30,920
Series 2013 Government Facilities	2,450	-	(350)	2,100
Series 2013 Sheriff's Training Academy	4,640	-	(125)	4,515
Series 2013 Energy Conservation	6,947	-	(542)	6,405
Series 2014 Refunding	81,000	-	(1,580)	79,420
Series 2015 Refunding	68,190	-	-	68,190
Series 2016 Refunding	10,930	-	-	10,930
Series 2016 Board of Elections Facility	7,500	-	-	7,500
	<u>250,857</u>	<u>-</u>	<u>(13,752)</u>	<u>237,105</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds and Notes	22,730	-	(1,050)	21,680
OPWC loans	3,615	-	(288)	3,327
	<u>26,345</u>	<u>-</u>	<u>(1,338)</u>	<u>25,007</u>
Unamortized bond premiums	27,863	-	(2,425)	25,438
Capital leases	21,866	56	(1,274)	20,648
Total	<u>\$ 326,931</u>	<u>\$ 56</u>	<u>\$ (18,789)</u>	<u>\$ 308,198</u>

County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds and proprietary funds (Sanitary Engineer and Parking Facilities) as presented in the County's 2017 CAFR. Proprietary funds are for business-like activities that charge for services provided to the public to recover the cost of those services provided. The amount shown for the Board of Commissioners includes debt service.

(AMOUNTS IN 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2017.

*Other agencies include Emergency Management, Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, Guardianship Services Board and the Law Library.

County Agencies, Boards, Offices

ADAMH Board(614) 224-1057
Animal Care & Control(614) 525-4385
Auditor614) 525-3200
Board of Commissioners(614) 525-3322
Board of Elections(614) 525-3100
Child Support Enforcement . . . 614) 525-3275
Children Services (614) 275-2571
Clerk of Courts(614) 525-3600
Coroner(614) 525-5290
Data Center (614) 525-3282
Developmental Disabilities(614) 475-6440
Economic Development
& Planning (614) 525-3095
Emergency Management (614) 794-0213
Engineer(614) 525-3030
Fleet Management(614) 525-3412
Guardianship Services.....(614) 525-2279
Homeland Security &
Justice Programs (614) 525-5577
Human Resources (614) 525-6224
Job & Family Services(614) 233-2000
Law Library (614) 525-4971
Municipal Court Clerk (614) 645-8976
Office on Aging (614) 525-5230
Prosecuting Attorney (614) 525-3555
Public Defender (614) 525-3194
Public Facilities Management...(614) 525-3800
Purchasing(614) 525-3750
Recorder (614) 525-3930
Sanitary Engineer(614) 525-3940
Sheriff(614) 525-3360
Treasurer (614) 525-3438
Veterans Service Commission (614) 525-2500

Elected Officials as of December 31, 2017

Auditor Clarence Mingo II
Board of Commissioners Kevin Boyce
Marilyn Brown
John O’Grady
Clerk of Courts Maryellen O’Shaughnessy
Coroner Anahi M. Ortiz, M.D.
Engineer Cornell R. Robertson
Prosecuting Attorney Ron O’Brien
Recorder Daniel O’Connor
Sheriff Dallas Baldwin
Treasurer Cheryl Brooks Sullivan
Court of Appeals Susan Brown
Tenth District Jennifer Brunner
(614) 525-3580 Julia L. Dorrian
Timothy S. Horton
William A. Klatt
Lisa L. Sadler
Betsy Schuster
G. Gary Tyack
Common Pleas Court Laurel A. Beatty
General Division Christopher Brown
(614) 525-3454 Jeffery Brown
Kimberly J. Brown
David E. Cain
Kimberly Cocroft
Jenifer French
Richard A. Frye
Michael J. Holbrook
Julie M. Lynch
Stephen L. McIntosh
Colleen O’Donnell
Guy L. Reece II
Charles A. Schneider
Mark Serrott
William H. Woods
David Young
Common Pleas Court James W. Brown
Domestic Relations/ Kim A. Browne
Juvenile Division Elizabeth Gill
(614) 525-6320 Terri B. Jamison
Dana S. Preisse
Common Pleas Court Robert G. Montgomery
Probate Division
(614)525-3894



373 South High Street - 21st Floor
Columbus, Ohio 43215-6310

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